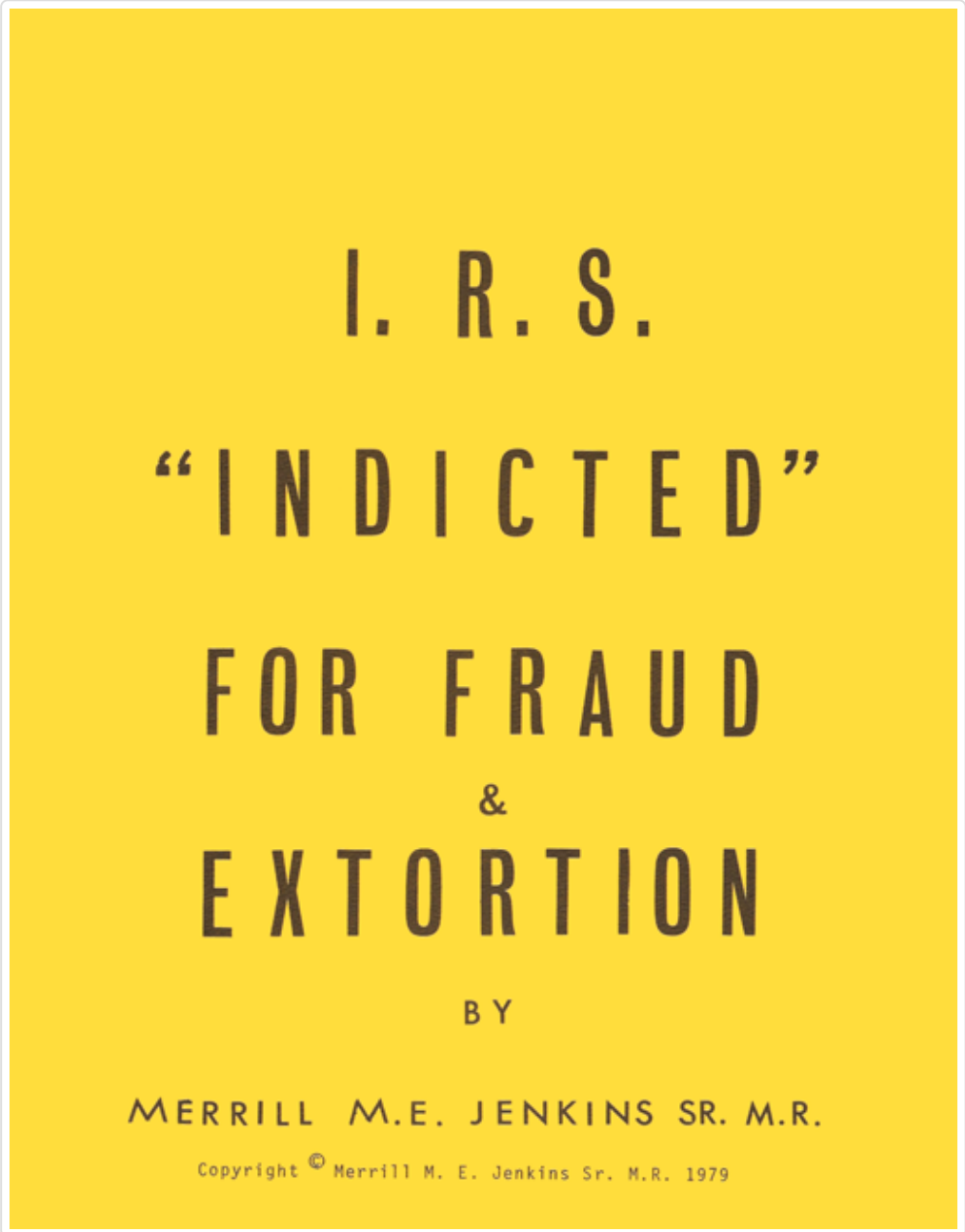
I.R.S. ‘indicted’ for fraud & extortion

By Merrill M. E. Jenkins, Sr., M.R. (1919–1979)



AN INDICTMENT

“INCOME TAX” IS ENTRAPMENT (A BOOBY TRAP), OR FRAUD IN THE ACTUAL AND POSITIVE SENSE PRACTICED UPON THE UNAWARE CITIZEN!

1. "Income tax” LIABILITY is calculated upon part of your income, BUT that part as “TAXABLE INCOME” (a cunning deception) is not defined in IRS regulations.
2. "Income tax” LIABILITY is based upon receipts of things with so-called “DOLLAR VALUES,” BUT the “VALUE STANDARD” is not defined in IRS regulations. Perhaps because it cannot be: (Value is subjective).
3. "Income tax” LIABILITY is based upon receipts of so-called “DOLLARS,” BUT “DOLLARS” (an artifice for deception) is riot defined in IRS regulations.
4. "Income tax” LIABILITY is based upon receipts of “MONEY” (in terms of “DOLLARS OF MONEY”), BUT “MONEY” (a cunning deception) is not defined in IRS regulations.

Everyone who has an “income tax” liability must file a written document (return) under penalty of perjury jurat. This means that every statement on the return must be true and correct, in every respect, BUT WITHOUT accurate definitions for “DOLLAR,” “MONEY,” “ VALUE,” AND “TAXABLE INCOME” it is virtually impossible e to complete a return that could not result in an indictment against the citizen for fraud and/or perjury brought by the IRS officials.

Ignorance is no excuse in law, but in the case of "INCOME TAX" ignorance is forced upon the petitioner (citizen) by the respondent's (official's) willful refusal to answer questions for truth and understanding, placing the petitioner (citizen) completely at the arbitrary mercy of IRS respondents (officials).

If the respondents (officials) will not answer the petitioner's (citizen's) questions for truth and understanding then anything the petitioner (citizen) states could be false and untrue; thereby initiating the threat of committing fraud and/or perjury.

Respondents (officials) must answer questions for truth and understanding or leave the petitioner (citizen) in an untenable position of fear and terror that he will make false statements and be subsequently indicted. This places anyone who files an "INCOME TAX" return completely at the mercy, ARBITRARILY, of the IRS officials by the IRS officials own design. This is FRAUD by IRS, for which IRS officials are virtually impervious to attack by the individual citizen through the Judiciary system.

FRAUD:

> The UNLAWFUL, *as opposed to illegal,* obtaining of another's property by design, but without criminal intent, and with the assent of the owner obtained by ARTIFICE or MISREPRESENTATION. Actual or positive fraud includes cases of the intentional and successful employment of any cunning deception, or artifice, used to circumvent, cheat, or deceive another. *(emphasis mine)*

1. IRS claims they exercise NO CRIMINAL INTENT in extorting the citizen by taking amounts from his checking account with

a levy.

2. IRS claims the "INCOME TAX" is by VOLUNTARY COMPLIANCE (with the assent of the owner), BUT CANNOT explain or justify their prosecutions for "WILLFUL FAILURE TO FILE."
3. IRS returns demand amounts and sums be quoted in "DOLLARS" (an artificial device), which they repeatedly refuse to define!

> "What is the unit you know that is a dollar it's just something artificial we throw out there … what you're doing is you're fooling people into thinking they have purchasing power when in fact they do not."
>
> Denis Karnofsky Chief Economist Federal Reserve Bank of St. Louis, Mo. "Newsmakers" Ch. 4 TV June 10, 1978

IRS practices UNLAWFUL, as opposed to ILLEGAL, obtaining of the citizen's property BY DESIGN, but without criminal intent, and WITH the ASSENT OF THE OWNER obtained by INTENTIONAL and SUCCESSFUL employment of CUNNING DECEPTION and ARTIFICE which is actual and positive fraud. Fraud employed by IRS to coerce citizens, who are not impervious to attack through the Judiciary system, into exposing themselves to possible fraud and/or perjury indictment by IRS for "FALSIFYING" IRS returns and documents BY NOT LISTING receipts of "TAXABLE INCOME," "MONEY," "DOLLARS," AND "FIXED VALUES" which are all items the citizen is being forced to acknowledge exist, but which are not defined in IRS regulations. The IRS USES FRAUD with impunity to force the

citizen to “VOLUNTARILY” comply with IRS dictates by threatening prosecution for willful failure to file, BUT if you file truthfully you become liable for prosecution for fraud and/or perjury which can be ARBITRARILY instigated by IRS if they do not like the citizen’s definitions for the things that are NOT defined by IRS officially.

THIS IS THE MOST HEINOUS ACT OF FRAUD THAT, *SHOULD ARBITRARY PROSECUTION BE FORTHCOMING,* BECOMES A CLASSIC EXAMPLE OF ENTRAPMENT!

ENTRAPMENT:

> “The act of officers or agents of the government in inducing a person to commit a crime not contemplated by him, for the purpose of instituting a criminal prosecution against him.”

Most citizens and this includes this writer, expects to and does pay for the services he enjoys. Support of government is a privilege and a duty that should not be shirked. There is no greater tribute to good government than a government operating with the support and consent of the governed (its citizens).

Every attempt to elicit answers from the IRS officials has been denied, the Judiciary will not help, there is only one course left to follow; take it to the people directly.

We pray the court of public opinion will force the respondents (officials) to answer the questions for truth and understanding which will provide the means of determining tax liability by the use of official definitions, with peace of mind, and thereby granting the petitioner (citizen) relief from this heinous act of

entrapment through fraud employed by the Internal Revenue Service.

Two of the questions that must be answered are: What is a "DOLLAR OF MONEY" and what is a "DOLLAR OF VALUE?"

If you are inclined to agree with IRS and the Judiciary that these questions are irrelevant and frivolous then do not read any further.

If you think that they may be irrelevant and frivolous, BUT you wonder why the officials will not answer them then you are one of those citizen-victims for whom this book was written.

In law, to invoke the jurisdiction of the court, you must cite a claim upon which relief can be granted. Over and over again the IRS officials have been asked these questions with the knowledge that answering them with definitive citations of law would have ended the fears and terror-of-IRS felt by the citizens, and yet they would not and will not answer; perhaps because they cannot.

In all fairness let us realize that although they practice and perpetuate fraud by the use of this artifice "DOLLAR" they were not the inventors of it. Dollar is a unit of monetary measurement. One dollar equals one hundred cents and one cent; equals one one-hundredth of a dollar — when did you start referring to a unit of measure as an entity (existing thing)? Examine the following chart carefully and see if you can agree that we have all been guilty of a transposition of terms.

MEASUREMENT TERMS		OBJECTS OF THOUGHT
INCH	of	STEEL
QUART	of	MILK

MEASUREMENT TERMS		OBJECTS OF THOUGHT
POUND	of	BREAD
DRAM	of	PERFUME
SILVER	of	DOLLAR
OUNCE	of	GOLD
PECK	of	POTATOES
GOLD	of	DOLLAR
BUSHEL	of	WHEAT
TON	of	COAL
OUNCE	of	SILVER

THERE HAS NEVER BEEN, THERE IS NOT NOW, NOR WILL THERE EVER BE A SILVER DOLLAR OR GOLD DOLLAR!

SO! WHAT IS A DOLLAR OF MONEY? AND WHAT IS A DOLLAR OF VALUE?

WHAT IS A DOLLAR OF MONEY?

- A Quart is a measure of liquid volume . . . . . *. Milk, Water, Oil etc.*
- A Peck is a measure of produce volume . . . . . Potatoes, Onions, Apples.
- A Pound is a measure of solid weight . . . . . Butter, Bacon, Beans, etc.
- A Dozen is a measure of numerical quantity . . . . . Eggs, Lemons, Tomatoes.

- A Dollar is a measure of money . . . . . .?

  ? ? ?

What is the money of account of the United States?

- Can there be a Quart of quarts?
- Can there be a Peck of pecks?
- Can there be a Pound of pounds?
- Can there be a Dozen of dozens?
- Can there be a Dollar of dollars?

What is the money that is measured in dollars?

- If Quart is a measure it cannot measure itself!
- If Peck is a measure it cannot measure itself!
- If Pound is a measure it cannot measure itself!
- If Dozen is a measure it cannot measure itself!
- If Dollar is a measure it cannot measure itself!

There cannot be dollar quantities of dollars!

Dollar is an expression of measurement and cannot be measured in terms of itself!

The term ‘Dollar’ is as well accepted as the term ’Mermaid’ but neither can exist in actuality!

- Can you describe a Quart of quarts?
- Can you describe a Peck of pecks?
- Can you describe a Pound of pounds?
- Can you describe a Dozen of dozens?

- Can you describe a Dollar of dollars?

- A Quart measuring Milk cannot be the Milk!
- A Peck measuring Apples cannot be the Apples!
- A Pound measuring Butter cannot be the Butter!
- A Dozen measuring Eggs cannot be the Eggs!
- A Dollar measuring Money cannot be the Money

What is the money of account that is measured in dollar quantities?

> "… The money of account of the United States shall be expressed in dollars …"Sec. 20, Coinage Act of 1792.

"The money shall be expressed in dollars. The money is not dollars — dollars are not the money!

Dollar as the unit measurement of money — cannot be the money! What is the money? Printing the word DOLLAR on pieces of paper does not allow that paper to become money!

> "Federal Reserve Notes are not dollars!" Treasury, Federal Reserve, and the I.R.S.
>
> Sec. 11, "… Gold to silver in all coins which shall by law be current as money within the United States, "
>
> Sec. 16, "… all the gold and silver coins which shall … be a lawful tender in all payments whatsoever."
>
> Sec. 20, "… the money … shall be expressed in dollars …"

Dollars are the units of account of United States lawful money when by law gold and silver coins are current as money within the United States.

Taking the words "will pay to the bearer on demand … gold and/or silver coin" off the paper DID NOT ALLOW the paper to remain as a new form of lawful money! What is the new, lawful, money of account, of the United States?

The mere marking of the word 'DOLLAR' on pieces of paper DOES NOT make that paper lawful money of account of the United States!

> Sec. 20, "… the money of account of the United States shall be expressed in dollars … all accounts in the public offices and all proceedings in the courts of the United States shall be kept and had in conformity to this regulation."

In the absence of gold and/or silver coin there can not be a dollar unit of the money of account of the United States UNLESS something has REPLACED the gold and/or silver coin as the lawful money of account of the United States! What, is by law current as money within the United States that is measured in dollar units in all accounts in the public offices and all proceedings in the courts of the United States in conformity with regulation Sec. 20, of the Coinage Act of April 2, 1792?

The copper-nickel coinage cannot by law be current as money within the United States for it would then be debased coinage within the meaning of Sec. 19, of the Coinage Act of 1792.

> "… if any of the gold or silver coins … shall be debased … every such officer or person who shall commit any or either of

> said offenses, shall be deemed guilty of felony, and shall suffer death."

The mere stamping of the word DOLLAR or its fractions on copper-nickel tokens DOES NOT make them lawful money of account of the United States. What, is by law current as money within the United States?

"Money" is not a thing in and of itself. Something with distinctness of being must be called "money." Dollar as a unit measurement of "money" must be applied to something that by law is current AS money within the United States. This something then is the "money" of account of the United States and is expressed in DOLLARS. The word 'DOLLAR' cannot be the money of account expressed in terms of itself!

For any court proceeding to go forward it is mandatory that a money of account of the United States be established by law so that the expression 'DOLLAR', as a unit of IT, may be determined.

The word 'DOLLAR' cannot be a unit of value. Value is divided into "value in use" which is subjective, and "value in exchange" which involves worth.

It is mandatory for there to be a dollar unit of something of worth for there to be a "value in exchange," the expression 'DOLLAR' in and of itself DOES NOT have "value in exchange!"

"Value in use" being SUBJECTIVE does not allow the expression 'DOLLAR' to be a standard of value!

If, by now, you are really confused and do not understand how our dictionary can say there is a unit of value, but I say there

cannot be, and you still want to understand then please continue reading.

If you can picture the difficulty you would have, as a TIME TRAVELER, explaining television to a Conastoga Wagon Driver crossing the Kansas plains in 1850 then you can understand the difficulty of finding a frame of reference for THREE TOTALLY IMAGINATIVE “ENTITIES": “DOLLAR,” “MONEY,” AND “UNIT OF VALUE.”

In 1971 I first published “Money the greatest HOAX of Earth.” It was after the second printing in 1973 that I realized the word HOAX was still inadequate to describe the thing I wished to expose. In an effort to bring understanding I had written a textbook complete with a glossary of terms used. A textbook, however, is too time-consuming to read and not everyone wishes to become a scholar on the subject of money. In my second book “Everything I have was ‘THE*IRS*’ “ I tried to write as I would in a letter to a friend and it was an improvement.

With that same approach in mind, I will endeavor to create a frame of reference for these three totally imaginative “ENTITIES” that have been subliminally induced into the minds of humans as existing things.

There is a HOAX!

Hoax:

> A deception for mockery or mischief; a practical joke. To deceive by a hoax. Syn. see dupe.

Dupe:

One who has been or is easily deceived. To delude; deceive; gull. — dupe, gull, trick, hoax mean to delude one by underhanded means. Dupe suggests unwariness in the person deluded and the acceptance of what is false as true, of counterfeit as genuine, or the like; WEBSTER.

When those unaware, are unaware, of being unaware and the scope of the HOAX includes almost all of the Earth's population; how does anyone go about exposing it?

To be duped one would have to have been "un-duped" prior to the "duping" procedure. To perpetrate a hoax there would have to have been an "un-hoaxed" condition preceding the hoax.

There aren't any words available to associate with or describe the "hoax" I wish to expose. Like trying to explain calculus in terms of simple arithmetic, I will attempt to expose a "hoax" which was here before I was born.

I would begin by explaining that I believe there are three levels to our understanding that must be identified in order to provide a frame-of-reference for the subject of the "hoax." Real things are objects that can be perceived by the five human senses in one way or another. You can SEE something. You can HEAR something. You can TOUCH something. You can TASTE something. You can SMELL something. I would call that the FIRST level.

There are things which are objects of thought. Things which are readily understood because a mental picture has been created and accepted by humans as an identity and entity, but only in the mind. If someone is discussing "Mermaids" a

> picture flashes in your mind and you know the object of thought that is being discussed. There are many similar objects of thought (imagination), Leprechauns, Easter Bunnies, Unicorns etc., etc., I would call that the second level. The second level is unique in that objects of thought are in the second level because they do not and cannot exist in the first level. However, all things in the first level can be objects of thought as well.
>
> There are things which cannot be perceived by any of the five human senses but are very "real" to us. They are the units of measurement.

Unit:

> 2. Any determinate amount or quantity (as of length, time, heat, value) adopted as a standard of measurement.

Measure:

> 3. The dimensions, capacity, or quantity of anything, determined by measuring.
>
> Inch, ounce, quart, etc., are some of the units of measurement which cannot be perceived as themselves; they do not exist in the first level or second level. An Inch of string, however, does exist in the first and second levels. However, "Inch of string" being a whole distinct, individual thing is still three words "inch," "of," and "string." The "string" is visible, and touchable; it exists in the first and second levels of understanding.
>
> The word "inch" gives the string linear dimension. However, the word "inch," in and of itself, cannot exist in either the first

> or second level of understanding. Without a thing to be measured the word “inch” hasn’t any existence at all. The word may be uttered but it does not create a mental picture in and of itself. If one separates thumb and first finger to illustrate an “inch, “ again the “inch” has supplied linear dimension to the separation. Without some thing, from the first and second level of understanding, for linear dimension to be applied to, it does not have existence. These units of measurement such as inch, grain, hours, degrees are all exactly the same for all people. Definite, determinate, quantities of linear dimension, weight, elapsed time, or temperature. All these terms exist in the third level of understanding. They cannot exist in the first or second level except by application to, and in association with something that does exist in the first and second levels. Stripped of application and association they do not exist at all.
>
> All of the units of measurement have been established, as standards, agreed upon and maintained uniform.
>
> To measure a given unknown quantity of any kind is to find how many times that quantity contains another known quantity of the same kind. The latter quantity is called the “unit” in which the result is expressed. A concrete representation of a unit is called a standard.

Length:

> Inch: Unit of linear measure equal to one-twelfth of a foot. The common English inch is equal to 2.54 centimeters. It is usually divided into halves, quarters, eighths, sixteenths, and smaller units in powers of one half, but is sometimes divided into tenths or powers of one tenth. During the Middle Ages, the

> inch was usually divided into twelfths, called lines, and thirds, called *barleycorn;* the latter term was derived from the statutory inch, commanded by Edward II of England in the 14th century, which equaled "three grains of barleycorn dry and round" laid end to end in length. In the United States and Great Britain the unit of linear measurement is the Yard; the standard Yard, which was established in 1854, is the distance between two lines crossing two gold studs set in a certain bar of Platinum kept in London, the measurement being made when the temperature is 620 F. and the barometric pressure is 30 in.

Time:

> Hour: The twenty-fourth part of a natural day; sixty minutes of time. The National Bureau of Standards … has custody of … the only Atomic clock in existence, which is operated by a system of radio waves and electrical impulses controlled by the vibrations of a nitrogen atom in an ammonia molecule.

Heat:

> B.T.U.: British Thermal Unit. A quantity measurement of heat. One B.T.U. is the amount of heat necessary to raise the temperature of one pound of water from 390 F. to 400 F. It is equivalent to 252 Gram calories.

Weight:

> Gram: I cm^3 water at maximum density.

There are many more units of measurement that have been established; light, force, and mass etc. etc., but there is one for

which there cannot be a uniform unit measure and that is "value."

BLACK'S

> "Value: The utility of an object in satisfying, directly or indirectly, the needs or desires of human beings, called by economists "value in use;" or its worth consisting in the power of purchasing other objects, called "value in exchange"… "also the estimated or appraised worth of any object or property, calculated in money."

WEBSTER:

> "Value: 1. A fair return or equivalent in goods, services, or money for something exchanged. 2. The monetary worth of something: marketing price. 3. Relative worth, utility, or importance."

Encyclopedia:

> "Value, in economics, a word most commonly used to designate the power of a commodity to command other commodities in exchange. The potential capacity of an object to meet human needs is sometimes called value — value in use, in the terminology of the classical economist. In modern scientific economics, the term "utility" (q.v.) has, for the most part, supplanted this use of the word "value." Another meaning which the term "value" conveys is the significance of an object to an individual as the indispensable condition of a certain satisfaction. Value in this sense of the term is frequently called subjective value, to distinguish it from objective or exchange value (the first conception noted above). A distinction is usually made between market value and

> normal or natural value. Market value is the purchasing power of a commodity in the open market on a given day; normal or natural value is the value which would prevail if competitive forces worked without friction."

None of the above quotes mention a unit of measure for "value." However, Black's Law Dictionary and Webster's New Collegiate Dictionary both refer to "money" as a measure of "value." For most of history, prior to June 1968, commodities used as mediums of exchange were called "money." The Encyclopedia definition used above does not mention "money," but it does mention "… the power of a commodity to command other commodities in exchange …" which refers to a commodity used as a medium of exchange, or "money." "Money" in and of itself does not exist in any level of understanding. Without being a reference to a commodity as a medium of exchange "money" does not exist.

> "In its strict technical sense, "money" means coined metal, usually gold or silver, upon which the government stamp has been impressed to indicate its value … the simple meaning of "money" is current coin, but it may mean possessions expressible in money values. "Money" has no technical meaning, but is of ambiguous import,…" BLACK'S LAW DICTIONARY 4th Edition Page 1157

"… in its strict technical sense … "money" has no technical meaning …" That has to be the preeminence of ambiguity! Without the presence of a commodity, used as a medium of exchange, "money" has no meaning at all.

For reasons, more fully explained in the text of "'Money' the Greatest HOAX on Earth," the public was offered and accepted a "monetary standard" which was later replaced with a sub-imaginary "unit;" the standard was as follows:

> "The United States monetary unit of value, sometimes called the "monetary standard" or "unit of account, " is the gold dollar. This unit represents 12.632 grains of gold, nine-tenths fine. Put another way since October 18, 1973, the fine gold content of one dollar is equal to slightly more than one-forty-second of a troy ounce. Since ratification of the Bretton Woods Agreement Act of July 31, 1945, this unit cannot be changed without consent of the Congress.
>
> "U.S. CURRENCY" publ. of the BOARD OF GOVERNORS of the FEDERAL RESERVE SYSTEM 1974.

"The … value … "standard" or "unit of account, " is the … dollar … 12.632 grains of gold, nine-tenths fine." This quote from the Publication "U.S. Currency" by the Board of Governors of the Federal Reserve System revised in 1974 is confirming that United States "money" is gold measured in standard units of dollar quantities which are 12.632 grains nine-tenths fine gold each.

The commodity that the word "money" refers to is gold nine-tenths fine. The "unit" that the word "dollar" refers to is 12.632 grains.

Without gold coin in current use there is no United States "money" in current use. Without "money" in current use there are no "dollar" unit quantities of it. What took the place of "money?" What took the place of "dollar" quantities of a non-existent commodity?

The word “dollar” was here when you were born. It was accepted as being the commodity and its unit measurement at the same time. Almost everyone believes there is a dollar’s worth of dollars. Asked to stop and reconsider the public becomes confused. The public has believed since birth, a dollar, is a dollar, is a dollar. Dollar was a unit of measure like inch, yard, gram, hours, and minutes, when there was a commodity as “money” to be measured. However, dollar was a limited unit of measure, limited to gold and silver coin as the money of account of the United States.

The word “dollar” does not and cannot exist in the first, second, or third level of understanding. There isn’t any mental picture that is a “dollar.” Think of a “Mermaid” and a mental picture appears in the mind. We know “Mermaids” do not exist so that we accept “mermaids” as second level understanding — objects of thought. Think of “dollar” and a “mental picture” appears of a physical thing copper-nickel slugs or Federal Reserve Notes. These are tangible things; tokens *labeled* “dollars” and accepted as *being* “dollars.”

Try to picture a “dollar” without getting a picture of a tangible token or gold or silver coin. As a means of understanding the difficulty; try imagining a “Quart” without it being a “Quart” of milk or something tangible. Try to imagine as an object of thought — a Quart of Quarts. Try to get a mental picture of the contents of a glass of inches, or ounces.

“Dollar” is unique in that it has a category all its own; it does not fit in any known level of understanding; it is sub-imaginary. A “dollar” is not a thing that exists in and of itself not even as a unit of measure since there is nothing to measure.

> “Federal Reserve Notes are not dollars.” RUSSELL L. MUNK ASSISTANT GENERAL COUNSEL DEPARTMENT OF THE TREASURY FEBRUARY 18, 1977.
>
> “Federal Reserve Notes have not been backed by gold (or other precious metal) since the 1930s and therefore have no “commodity value,” as such.” HENRY C. STOCKELL, JR. DEPUTY GENERAL COUNSEL DEPARTMENT OF THE TREASURY DECEMBER 29, 1977
>
> “… what is a dollar its just something artificial we throw out there … what you’re doing is you’re fooling people into thinking they have purchasing power when in fact they do not.” DENIS KARNOFSKY CHIEF ECONOMIC ADVISER ST. LOUIS FEDERAL RESERVE BANK ON “NEWSMAKERS” CHANNEL 4 T.V. June 10, 1978
>
> “Federal Reserve Notes are not dollars.” JOHN E. BURKE ACTING DISTRICT DIRECTOR INTERNAL REVENUE SERVICE, ST. LOUIS, MO. June 27, 1978.

The people have been accepting tangible, physical pieces of metal and paper as units of value representations of a nonexistent “ commodity” called “dollar.” It is not even an imagined “commodity” (there isn’t any mental picture). It is such a deception, that it is beyond the scope of the word “hoax” or any other words of my knowledge to describe.

The deception described above is perhaps impossible for most people to accept. I would ask those people to seek the composition of a “dollar.” It is somewhere below the level of imagination, but I do not have any means of expression for that level of understanding.

However, I can guide you along the paths of understanding the existence of deception.

> "… the Coinage Act of 1792 … as stated in our letter of July 29 … has not been rescinded by Congress …"
>
> BRUCE A. BUDLONG ACTING DIRECTOR SPECIAL FINANCING STAFF, DEPARTMENT OF THE TREASURY, FISCAL SERVICE, BUREAU OF GOVERNMENT FINANCIAL OPERATIONS August 18, 1977

EXCERPT FROM THE COINAGE ACT OF 1792:

> "Sec. 9. *And be it further enacted*, that there shall be … coins of gold … of the following … values … Eagles — each to be of the value of ten dollars or units, and to contain two hundred and forty-seven grains and four-eighths of a grain of pure … gold …"
>
> COINAGE ACT OF 1792 … NEVER RESCINDED BY CONGRESS.

"247-4/8 grains = ten dollars, therefore, one dollar was: 247.5 divided by ten which equals 24.75 grains per dollar. This Act has not been rescinded by Congress …" Budlong Aug. 18, 1977, however, the Board of Governors on the Federal Reserve System quoted, 12.632 grains per dollar as of October 18, 1973, in 1974. In the same quote, the Board said it could not be changed without consent of Congress since 1945. Budlong in 1977 said it has not been changed since 1792. The Board in 1974 said it could not be changed after 1945, but that it had changed in 1973 — From what? To what? By whom? and where was Congress?

> "In general, out of a process of Law melding with the dynamics of economic change and growth, a Federal currency has emerged which is flexible, efficient and adaptable to

> contemporary needs … making the United States dollar, equally with gold, the common denominator for determining … value …"
>
> "U.S. CURRENCY" Publ. BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM Revised 1974.

But, Budlong's correspondence of Aug. 18, 1977, says: "… the same monetary system that was established on April 2, 1792, is in effect today." And that Act specified 24.75 grains of gold as the unit dollar quantity.

"… making the United States dollar, equally with gold,… " the word "dollar" which was a quantity expression was hereinabove quote made an entity by subliminal implantation. Value which cannot be expressed in standard units, because of its normal arid natural nature of being subjective, was suddenly endowed with a unit standard ("dollar") of a sub-imaginary nature. That has to be the Greatest Piece of Deception on Earth and "HOAX" is just not an adequate word to describe it.

Only a concentrated effort to describe a "dollar" without, in the process, describing any other known thing could the final realization become fact in the mind — there isn't any such thing as a "dollar." Like the words LUCK and LOVE, which have probably been around far longer than "dollar," "dollar" cannot be described in physical or mental terms. Even LUCK and LOVE represent "conditions" — "dollar" doesn't represent anything — no physical thing, mental picture, or conditional state. "Dollar" is a word applied to physical tokens which represent an accepted BELIEF (CONFIDENCE) that somewhere, somehow, there is a thing called "money" and the tokens represent "units" of it. However, a token is something which represents what it is not.

What is “money?” What does a “dollar” quantity of “IT” look like?

> “We have awakened forces that nobody is at all familiar with.” JOHN CONNALLY NEWSWEEK, AUGUST 14, 1971
>
> “At stake is nothing less than the foundation for the freedom and security of this generation and those that follow.” JOHN CONNALLY WALL STREET JOURNAL, NOVEMBER 14, 1971
>
> “No one can see clearly yet what type of change is going to have to take place in American Society.” JOHN CONNALLY WALL STREET JOURNAL, APRIL 24, 1972
>
> “I am reluctant to engage in public discussion of something in which people are gambling with such high stakes.” GEORGE P. SCHULTZ WALL STREET JOURNAL, WEDNESDAY, FEBRUARY 7, 1973 p. 3
>
> “It is the product of a prodigious collective error which will remain in history and will eventually be recognized as an object of astonishment and scandal.” JACQUES RUEFF, 1961

Perhaps, after all this, you are still of the feeling, so what, YOU CANNOT EAT GOLD! I agree! I am not promoting the return to a “gold standard,” but I am promoting the abolishment of Legal Tender Laws and the return to any tangible, citizen owned medium of exchange and, through it, the return of citizen control over the policies of government.

YOU CANNOT EAT GOLD OR SILVER COIN!

That's right, but what does that prove? In the broad view gold and silver are no different than carrots and potatoes. They are all 'production.' What is important is not that you cannot eat gold (when is the last time you ate a Federal Reserve Note?): what is important is, not that you cannot eat gold, but who OWNS the medium of exchange? How did they get it?

When we used gold and silver coin and paper was a "claim check" that could redeem "deposited" coin, the coin belonged to the people who worked to earn it. How else could a miner of gold eat if he did not exchange gold for fish to eat? How on Earth could the fisherman 'save' if he did not exchange some fish for gold that would not spoil?

G.N.P. "backing" for a "dollar" is a total HOAX — if a farmer sells a watermelon for $1.00 that "dollar" is then "backed" by the watermelon he sold — please! What happens if someone eats the watermelon? What "backs" that "dollar" then? Paper was never THE "money!" People accepted the paper on the value of the COIN it could REDEEM! Copper-nickel coins are not as valuable as silver coin (only 3% as valuable) that's why "prices" are higher (reality = "money" has depreciated).

When paper is "non-redeemable" THEY print it 24 hours a day — 7 days a week — THEY "pay" for the paper, "pay" for the ink, and use the printed paper to outbid the public at every turn in the marketplace for everything the public works to produce. THEY GET everything for NOTHING!

The paper is accepted as the "money." The paper can redeem 3%, but exchanges for 100%. The other 97% it represents is "demand deposits." The "demand deposits" are OWNED by the "SPECIAL

PEOPLE" who create them and ISSUE the printed paper to represent them.

> "In a narrow sense, commercial banking is the significant base of the entire financial structure. Commercial banks occupy a unique position. They are the only privately-owned institutions which can create money in the form of demand deposits through making loans." "HISTORY OF COMMERCIAL BANKING IN NEW ENGLAND" Publ. FEDERAL RESERVE BANK OF BOSTON p. 3

When — *we the people* — accept paper of "3% parity" for our 100% parity of produced goods — THEY who print (government) — and THEY who issue (commercial banks) — the paper can use the 97%, they get for nothing, to "buy" the copper-nickel for the coins, "pay" for the labor to produce the coins and the paper and outbid — *we the people* — to get everything THEY want for NOTHING!

It really isn't a "HOAX" because the condition was here when *we the people* — were born. A dollar, is a dollar, is a dollar has been accepted for centuries. Yet to this day no one can define a 'dollar' or 'money.' Can YOU picture and describe the CONTENTS of a glass-full of "inches"; "ounces"; "quarts" or any other 'unit of measure'? There cannot be a dollar quantity of dollars any more than there could be a quart of quarts. Try to picture the unit of measure without the thing being measured. Try to SEE the 'QUART' without SEEING the milk or its bottle. Try to SEE an 'OUNCE' without SEEING any material or scale.

Value, is something accepted as HAVING a unit of measure (standard) that, in reality, CANNOT have a unit-of-measure-standard, but *we the people* — are born into and grow up in a

world that accepts that “money” is a measure of value and that the unit of measure (standard) for value in the United States is the “dollar.” Value is SUBJECTIVE and every known thing that exists has a different value to different people. We all form our own sense of values! There are no fixed values; there are only “fixed” exchange values and they are parities! When — *we the people* — accepted “redeemable paper” in our exchanges; the paper exchanged at the parity of the silver coin and gold coin it could redeem. Now that the present paper can only redeem copper-nickel coins of 3% comparative parity to our old silver coins; is it any wonder why the “paper dollar” has depreciated? (higher “prices”)!

> The paper used to redeem a dollar quantity (24.75 grains) of gold which was 100% exchange value (parity).
>
> The paper used to redeem a dollar quantity (271.25 grains) of silver which was 100% exchange value (parity).

Now! The paper can only redeem 22.68 grams of copper-nickel clad coinage which is not lawful tender and is only 3% exchange value (parity).

> Where is the other 97% of exchange value (parity)?
>
> What is the present money of account of the United States?

WHAT amount of WHAT is a dollar quantity of the money of account of the United States (100% parity)? Before! We used grains of gold and grains of silver fabricated into coins as mediums of exchange.

Now! — *we the people* — BELIEVE we are using DOLLARS of MONEY as mediums of exchange!

No one from the Treasury, the Federal Reserve System, your bank or any financial University can define EXACTLY WHAT the money of account of the United States is today and exactly what measure of that is a dollar quantity! Please write or phone every official you think should know the answers, and find out "first-hand" what a "CONFIDENCE GAME" — *we the people* — are all playing.

> "Neither paper currency nor deposits have value as commodities. Intrinsically, a dollar bill is just a piece of paper. Deposits are merely book entries. Coins do have some intrinsic value as metal, but far less than their face amount.
>
> "What, then, makes these instruments, checks, paper money, and coins — acceptable at face value in payment of all debts and for other monetary uses? Mainly, it is the confidence people have that they will be able to exchange such money for real goods and services whenever they choose to do so."
>
> "MODERN MONEY MECHANICS" Publ. CHICAGO FEDERAL RESERVE BANK p. 3
> "… confidence …" "… such money for real goods …"

CONFIDENCE GAME.

> A method of swindling. 265 Ill. 283
>
> Any swindling operation in which advantage is taken of the confidence reposed by the victim in the swindler. 261 111. 322.

SWINDLE:

> An act or instance of swindling : FRAUD

FRAUD.

> The unlawful obtaining of another's property by design, but without criminal intent, and with the assent of the owner obtained by artifice or misrepresentation. Any cunning deception or artifice used to circumvent, cheat, or deceive another. Story, Eq. Jur. 9 186.

SWINDLER:

> A cheat; one guilty of defrauding divers persons. 3. Term it. 748; 2 14. Bl. 531; Starkie, Sland & L. 135. See 10 How. Pr. (N.Y.) 128. Swindling is usually applied to a transaction where the guilty party procures the delivery to him, under a pretended contract, of the personal property of another, with the felonious design of appropriating it to his own use. 2 Russ. Crimes, 130; Alis. Crim. Law Sc. 250; 2 Mass. 406.

"… swindling operation … by artifice or misrepresentation … under a pretended contract …" How else could anyone describe the non-redeemable Federal Reserve Note which is the same size, weight, color, and design as the redeemable paper (silver certificate) it replaced. The public is the victim of this "… cunning deception …" The "dollar" is the "… artifice used to … deceive …" The Federal Reserve Note is the "… pretended contract …"

> "What is a dollar? It's just something artificial we throw out there … what you're doing is you're fooling people into thinking they have purchasing power when in fact they do not."
>
> DENIS KARNOFSKY CHIEF ECONOMIC ADVISER ST. LOUIS FEDERAL RESERVE BANK ON "NEWSMAKERS" CH 4 T.V. JUNE 10, 1978.

How long will the "… people …" remain "… fooled …"?

How long will you?

The citizen in accepting a metal or paper token as being a "dollar" is in actuality swindled of 97% of the parity he should receive. This fraudulent act is committed by each of us upon the other just as so ably expressed by George Washington in 1789. The fact that we are not aware, which keeps it from being felonious, notwithstanding, we are still losing 97% of everything we offer in exchange for a "dollar." If we are forced by IRS to accept the receipt of "dollars" as "income" then we are "taxing" ourselves upon our loss. Then the IRS in taking additional "income tax" from the citizenry, based upon this loss, is accepting that which is not due them.

What becomes important is whether or not they are aware of its fraudulent nature. If they are knowingly accepting these amounts then it is a felonious act on the part of IRS and a classic example of EXTORTION.

EXTORTION:

> The unlawful, *as opposed to illegal*, taking by any officer, by color of his office, of any money or thing of value that is not due to him, or more than is due, or before it is due. *(emphasis mine)*

Another question then for IRS is: By what citation of law does a 97% loss become taxable income to the citizen that suffers the loss?

THE FACT THAT IRS IS SO SILENT ON THESE AND OTHER QUESTIONS SUPRA IS A VERY CONDEMNING INFLUENCE UPON A BELIEF THAT THE IRS IS TOTALLY UNAWARE. THE

FACT THAT THE COURTS WILL NOT ALLOW TESTIMONY ON THESE AND OTHER POINTS CONCERNING "MONEY" AND "INCOME TAXES" IS ALSO VERY SERIOUS.

In a very recent case of IRS "entrapment," my testimony was not allowed to be given on behalf of a Defendant, in a Federal Court, because the Judge decided, for the record, my testimony would be irrelevant. In a short conversation with the Judge, in the courtroom during a recess, I advised the Judge that if the people could not get justice through the Judiciary they would have to take it to the court of public opinion. THIS BOOK IS THE FULFILLMENT OF THAT PROMISE.

Others and myself as individuals and officials concerned with the preservation of our LAW (the constitution) have become united in common purpose and decided to name ourselves — individual, as opposed to a group, *CONSTITUTION CONSERVATION CONSULTANTS.*

Our belief is that the way to restore Integrity, Honesty, and Reality to our nation is to bring to the citizenry the full knowledge of its most corroding infection: the Internal Revenue Service (IRS).

In all fairness again let me remind you that IRS agents are citizens also and being an agent, to most, is just employment. Some may understand what is going on and others may not. We welcome any and all agents to attend our open seminars, and would be most sincerely pleased in their becoming *CONSTITUTION CONSERVATION CONSULTANTS.* However, again in all fairness let me explain that they are forbidden to engage in certain pursuits.

> "Revenue officers should not engage in a verbal exchange on constitutionality of the revenue laws or valuation of currency philosophy."
>
> Rule 4 (Mr. Jerome Kurtz guidelines) Page E609 Congressional Record for February 21, 1979

The following letter was dispatched to IRS to inform them of our intentions. Since our letter predates the above quotation — one wonders?

CONSTITUTION CONSERVATION CONSULTANTS
11591 Joslyn Court
St. Louis, Mo. 63138

February 8, 1979

Mr. Richard C. Voskuil, District Director
and any Internal Revenue Service Agents
1114 Market St.
St. Louis, Mo. 63101

Gentlemen:

Your agency has received correspondence from Mr. Merrill M.E. Jenkins, Sr., M.R. (Registered, April 26, 1977, United States Patent Office, Reg. No. 1, 064, 425), of St. Louis, Mo., and you have in your possession a taping of a radio talk show by Mr. Amos W. Bruce, also of St. Louis. The above items, along with other items sent to the IRS deal with questions regarding the "Money of account" of the United States and "Debt monetization," and their significance in relation to the regulations under Title 26 of the United States Code.

Answers to such questions have been systematically and painstakingly avoided. Based on the lack of adequate response, a growing number of persons are developing the realization that they may not be required to file income tax returns. In fact, they feel that they may be in error if they do file.

It is the desire of this organization to help persons from inadvertently breaking the law and at the same time contributing to your burden of paperwork. Consistent with this, the Constitution Conservation Consultants have under consideration a recommendation that training sessions be inaugurated in order to give large numbers of persons a better understanding of their filing status and to instruct them formally so that they will be in conformity with the law in the future.

This letter is an invitation for you to attend a private conference in this matter if you desire the opportunity of presenting any information which you feel would effect our program or our beliefs and understanding of the law.

Pending advice as to your wishes, a conference has been tentatively scheduled for Monday, March 5, 1979, at 10:00 a.m. The conference will be held at 29 N. Meramec, Rm. 109, Clayton, Mo. Please advise within 14 days whether or not you wish to attend such a conference and, if so, kindly confirm the suggested date and time or suggest an alternative date at your earliest convenience.

You may, if you wish, remain uncommitted at this conference if it is merely your desire or intention to gather information. We will do our utmost to explain our program thoroughly and will permit you to direct questions to us concerning our projected program.

If you do not respond at all within the 14 day period and you do not attend the conference, or if you fail to offer any proof to substantiate your position pertaining to filing requirements of individual income tax returns by March 19, 1979, we will assume that you are condoning the initiation of our intended program which will be based on facts enumerated in the above-mentioned correspondence and tape recording. Furthermore, we will be informing those persons who erroneously filed in the past that they should immediately request refunds from the Internal Revenue Service of any and all units of monetized debt that, because of their ignorance of the law, they might have inadvertently and erroneously remitted to your office.

Refusal on your part to agree to a conference (either for the purpose of participating or merely the gathering of information) coupled with any future adverse action against this organization or any of its members, would necessarily be viewed by us (and probably by a court of law) as a degree of entrapment. We wish to thoroughly acquaint you with our program to substantiate our good faith stance with regards to personal income taxes.

I implore you to take heed of this letter and its invitation. This is a very serious matter. If your agency can supply us with any information which would alter our beliefs, it would behoove you to meet with us to resolve any misunderstandings before we begin our program. Careful consideration on your part now might save considerable grief and court litigation later on for all concerned.

It will not be necessary for you to send any information regarding penalties, etc. for disobeying any laws as it is our intention to remain at all times within lawful parameters. Furthermore, it will

not be necessary for you to supply us with any information related to anything beyond the narrow subject of the "money of account" of the United States which is measured in dollars, and the accountability of "debt monetization" with respect to Title 26, United States Code.

Even if you are unable to offer any information which would materially affect our beliefs, we would be desirous of establishing a liaison with your organization so that we can explain and discuss with you our total long-range objective which, with your help, will avoid any radical, disruptive changes in our economy resulting from actions by the government or the Monetary Authority (The Federal Reserve System).

It should be noted that our organization is primarily a study group interested in discussing the national and world monetary problem, and not in interfering with the goals of your organization. Persons within your organization have confided with us that they personally agree with us in principle, but they have suggested political channels rather than our present course. However, after many years of such effort, and after many years of research, we have come to the conclusion that we cannot forsake intellectual honesty and consistency in order to accommodate all concerned, and that our present course is the only viable one.

Sincerely,

Charles L. Harrison,
Corresponding Secretary

Kindly Respond by Certified Mail

Author's note: No response was ever received!

All of the information in this book and the others I have written is worthless if it is not used. Knowing that the IRS does not have a citation of law for a particular thing doesn't do you any good unless you can bring that fact out.

It was my intention to overcome certain drawbacks in the cases I witnessed that led me to the course I followed. I analyzed that most defendants were refused the admission of evidence during the trial. Typical rulings are: Everyone knows what a "DOLLAR" is, The "DOLLAR" is not at issue in this case, The court will take judicial notice of what a "DOLLAR" is, The constitution is not at issue here etc., etc. Realizing that the only things that could not be denied as evidence were the documents that actually passed between the "TAXPAYER" and the IRS, I made absolutely certain that I wrote the IRS *BEFOREHAND* and told them in Certified Return Receipt Requested United States Mail every single thing I would ever want to say in a courtroom. The text of my correspondence is embodied in my second book "Everything I have was "the*irs*." By the time I had researched their regulations and the Constitution I requested a refund of all amounts taken or accepted from me since June 24, 1968.

In sending them "EVERY" argument I had in advance I may have defeated my own purpose, they may not wish to have my material admitted as evidence for a jury to ponder. By their diligent and persistent efforts to keep me from testifying on behalf of anyone else I must conclude that some of my arguments are somewhat distasteful to them.

Earlier I mentioned that to invoke the jurisdiction of the court one must make a claim upon which relief can be granted. There is another thing that is equally as important and that is that you

must exhaust all other avenues of relief before attempting to invoke the aid of the court. So sending your arguments and reasoning to IRS, to substantiate your views on "INCOME TAX" beforehand is just plain old PROPER PROCEDURE and the best assurance you could have that you will be able to give your argument in court if ever the need arises.

R E A D

1. 'Money:' The Greatest Hoax on Earth — Merrill Jenkins' first book is an extremely detailed publication for those who desire a scientifically accurate, in-depth, knowledge of "MONEY" — what it is and isn't. After countless letters to officials in many branches of government, all fruitless, Mr. Jenkins wrote the IRS and requested return of all "income tax" collected or accepted from him since June 24, 1968.
2. Everything I Have Was TheIR$ — After several attempts to be a witness for defendants in cases involving IRS "entrapment" and being refused the right to be a witness (in violation of the Constitution) he decided to write an expose of I.R.S. as his second book. Some one hundred sixty pages of that correspondence with officials including all letters to and from IRS are reproduced herein.
3. IRS 'Indicted' for Fraud and Extortion — The third book by Merrill Jenkins.

4. Free Money (1979) — The fourth book by Merril Jenkins explains in very simple language the exploitation of the people as a whole by the few clever ones who enjoy the free lunches we are told are not available. It discloses the justification for all producers to avail themselves of free money.
5. Treadmill to Oblivion (Buy Now, Pay Never) — Here is one specifically written for the business world, from industrialist to stockbroker. Anyone who "works for" or "uses" modern "money" should know where it is leading them. This book is not for the easily frightened. IT IS for those who want to know the whole shocking truth no matter what! Reading this book will change your life!
6. Aeonic Monetary Delusion — The public has been burdened with a disease for thousands of years; never suspecting that their "Monetary System" is inimical to their interests. This book explains it in simple understandable terms! The cure for a disease can only come after the identity of its cause.
7. A Treatise on Monetary Reform — Traces the history of the "Monetary System" disease and its manifestations through thousands of years. A chronological presentation of symptoms with a solution presented in total perspective to those symptoms.

LEARN:

How the author of these two books and the one you just finished approached the President, the Banks, the Federal Reserve System, the Treasury and the Internal Revenue Service. One hundred sixty pages of ACTUAL correspondence that will leave you breathless in consternation of what is happening in the United States.

FREEDOM IS SLAVERY IN 1984 — by Winston Smith

All it would take to enslave the world would be to convince the people that paper and credit are money. Those who labor for paper or credit would be slaves to those who got credit or paper first without laboring for them. The first users of paper "money" and credit always get them for absolutely nothing. The last users must always get absolutely nothing for them. As slaves get less and less for these unjust weights, forbidden by God, they THINK the things they acquire are gaining in value when in fact the total worthlessness of their "money" is becoming apparent. "What fools these mortals be!" — Shakespeare

All it would take to keep the people enslaved is to keep them convinced they are free while keeping them fearful of being jailed if they don't waive their rights and defy God's law (Ex. 23:1-2) by calling these unjust weights "dollars" on a 1040 confession form. FREE people don't fear their servants! They fire them! It would help to keep them fearful of being enslaved by a country who has the same masters and who can not whip TINY Afghanistan in FOUR years. That country borrows from Western bankers and "The borrower is servant to the lender" — Pr. 22:7. WHO would challenge the wisdom of King Solomon?

If someone could induce or force you to accept sticks of wood for all of your labor, wouldn't that make you their slave? If merchants were induced to accept those sticks of wood from you, would you be any less a slave? If the sticks of wood were reduced to pulp, made into paper and printed green on one side and black on the other with portraits of dead presidents, would you be any less a slave? If the first users of that paper gave absolutely nothing for it, paid no taxes of any kind and were called "The Federal Reserve," would you not be their slave?

Who can deny that slavery exists when one group of people regularly and systematically, day after day and year after year take the production of everyone else without offering any production in exchange? Who can deny that there are 15,000 commercial bankers and 12 Federal Reserve banks plus all of their employees and uncountable government drones who are consuming production and offering no production in exchange? Who will deny that the job of the non-productive loot-sharing welfarites is to re-elect the government drones who protect the parasitic bankers? Who will deny that there can be no communism without bank credit and those sticks of wood reduced to pulp, made into paper and printed with portraits of dead presidents which appeal to patriotic thoughts? Who would accept the same paper tokens with portraits of Marx and Lenin? Who will deny that the Federal Reserve act of 1913 fulfilled the 5th plank of Marx's communist manifesto and legalized what bankers were once hung for?

Who can deny that SIX states at one time or another prohibited banking IN THEIR CONSTITUTIONS? Who can deny that the history of banking is a history of fraud and that the Federal

Reserve essentially admits this in their free publication *Modern Money Mechanics*?

Who can deny that the IRS is in fact George Orwell's THOUGHT POLICE who neither want nor collect money and their job is to influence our thinking with FEAR and to monitor our thinking on 1040 confession forms which when filing, the signer waives his rights that millions bled and died to preserve for all of us? If you think what they want you to think (that checks are dollars) and report what they think you should report (that you received dollars), they might think about not bothering you. HOW can you send them MONEY when the Federal Reserve says your bank deposits are "merely book entries" and their system "works only with credit" and the IRS says that dollar bills "are not dollars"??? WHY should they even want the PAPER from us when government prints all they need to control us with?

Is it true that our water is fluoridated to inhibit our thinking and make us docile?

> "My people perish for lack of knowledge."
>
> Hosea 4:6